ABSTRACK

This research was conducted at the Small Taxpayers Office Bandung Tegallega. The phenomenon that occurs in the quality tax audit is often found in the field many taxpayers who do not provide data/document complete to the tax inpectors. In addition, the effectiveness of E-SPT as phenomeon is the use of E-SPT as by taxpayer often have constrains, such as error in termsof installing application and procedures for its use.

This research intend for empirical fact about the influence of quality tax audit and effectiveness E-SPT to formal tax compliance on KPP Pratama Bandung Tegallega.

The method used in this research is descriptive and verificative. The population in this study is the individual taxpayer on KPP Pratama Bandung Tegallega and samples taken as many as 100 individual taxpayers using technique incidental sampling. The analysis is method Structural Equation Model-Particial Least Square (SEM-PLS).

Results of testing the hypothesis in this study show that (1) the quality of tax audits have an impact on formal tax compliance. (2) the effectiveness of E-SPT has an influence on formal tax compliance.

Keyword : quality tax audit, effectiveness E-SPT, formal tax compliance